



## **PS - ACCOUNTANT**

### **CHARACTERISTICS OF WORK:**

This is journeyman-level accounting work in independently auditing the financial records of utility companies or assisting a higher level accountant in this activity. The employee independently conducts examinations of utilities including the preparation of the complete audit reports as well as testimonies for rate hearings. Work in independent examinations is assigned by a higher level accountant and is subject only to general review. As a member of an audit team, the employee may be assigned any phase of a complex audit of larger utilities and work is reviewed by accountant-in-charge. Work assigned requires familiarity with examination procedures and provisions of the system of accounts prescribed by the Public Service Commission sufficient to conduct an examination of normal difficulty without supervision. In all examinations, supervision is in determining the extent of information to be secured, the manner of pro-rating expense or revenue where records are incomplete, or to identify specific financial items which need particular scrutiny in the examination of a company's records. Work requires the analysis of facts and figures to determine the propriety of charges or credits allocated to the various accounts of a company under examination, as well as drafting preliminary or tentative fiscal reports of findings. Assessments of the extent to which a company's accounts and accounting system conform to legal requirements are tentative and subject to review by a higher level accountant. Work is evaluated on the basis of performance on actual audits, by testimony given on rate hearings, and through review of audit reports for completeness.

### **MINIMUM QUALIFICATIONS:**

These minimum qualifications have been agreed upon by Subject Matter Experts (SMEs) in this job class and are based upon a job analysis and the essential functions. However, if a candidate believes he/she is qualified for the job although he/she does not have the minimum qualifications set forth below, he/she may request special consideration through substitution of related education and experience, demonstrating the ability to perform the essential functions of the position. Any request to substitute related education or experience for minimum qualifications must be addressed to the State Personnel Board in writing, identifying the related education and experience which demonstrates the candidate's ability to perform all essential functions of the position.

### **EXPERIENCE/EDUCATIONAL REQUIREMENTS:**

#### **Education:**

A Bachelor's Degree from an accredited four-year college or university in business administration, finance, accounting, or a directly related field;

**OR**

#### **Education:**

Graduation from a standard four-year high school or equivalent (GED);

**AND**

#### **Experience:**

Four (4) years of accounting or auditing experience.

### **Substitution Statement:**

Directly related education and directly related experience may be substituted on an equal basis.

### **PHYSICAL REQUIREMENTS:**

These physical requirements are not exhaustive, and additional job related physical requirements may be added to these by individual agencies on an as needed basis. Corrective devices may be used to meet physical requirements. These are typical requirements; however, reasonable accommodations may be possible.

**Light Work:** May frequently walk or stand and/or frequently exert force equivalent to lifting up to approximately 10 pounds and/or occasionally exert force equivalent to lifting up to approximately 20 pounds.

**Vision:** Requires the ability to perceive the nature of objects by the eye.

**Near Acuity:** Clarity of vision at 20 inches or less.

**Midrange:** Clarity of vision at distances of more than 20 inches and less than 20 feet.

**Far Acuity:** Clarity of vision at 20 feet or more.

**Depth Perception:** Three-dimensional vision. Ability to judge distance and space relationships so as to see objects where and as they actually are.

**Accommodation:** Ability to adjust focus.

**Speaking/Hearing:** Ability to give and receive information through speaking and listening skills.

**Motor Coordination:** While performing the duties of this job, the incumbent is regularly required to sit; use hands to finger, handle or feel objects, tools or controls; and reach with hands and arms. The incumbent is frequently required to stand; and walk. The incumbent is occasionally required to climb or balance; and stoop, kneel, crouch, or bend.

### **ESSENTIAL FUNCTIONS:**

**Additional essential functions may be identified and included by the hiring agency. The essential functions include, but are not limited to, the following:**

1. Determines the propriety of the company's financial information to the related accounts by assembling the appropriate data, provides analyses of the data, and communicates the results.
2. Examines and analyzes utilities, data, and various accounts to ensure accuracy.
3. Assists higher-level accountants in court cases and in preparation of financial statements.

### **EXAMPLES OF WORK:**

**Examples of work performed in this classification include, but are not limited to, the following:**

Compiles depreciation data by determining the propriety of annual depreciation rates used by the company, their application to the proper depreciable accounts and the propriety of the depreciation provisions charged to rate payers.

Compiles investment data to determine a net investment rate based on both an average and an end of the period basis.

Compiles statistical data, such as kilowatt-hour sales, operating revenues and operating expenses per customer.

Conducts independent examinations of utilities; including the preparation of the complete audit report consisting of all necessary schedules and statements such as rate of return on investments, pro forma adjustments, rate of return on equity, balance sheet, income statement and depreciation.

Compiles liability data for all classes of taxes to determine if the company's books reflect the correct liability.

Makes spot-checks of purchase, expense and voucher registers to verify the correctness of specific entries in other accounts.

Analyzes transactions in specific accounts including operating revenues, operating revenue deductions and plant investment accounts and determines the propriety of the inclusion of specific charges in each account.

Assists a higher-level accountant in the preparation of financial and operating schedules.

Testifies in rate cases to defend the accountants' findings and financial presentations.

Performs related or similar duties as required or assigned.

**INTERVIEW REQUIREMENTS:**

Any candidate who is called for an interview by an agency must notify the interviewing agency in writing of any reasonable accommodation needed prior to the date of the interview.